

Preface

This Combined Report for the year ended March 2019 and March 2020 has been prepared for submission to the Government of Karnataka. In respect of Grama Panchayats (GPs) and Urban Local Bodies (ULBs), the primary audit is carried out by the Karnataka State Audit & Accounts Department (KSAAD). The Comptroller and Auditor General of India (C&AG) was entrusted the mandate under Technical Guidance and Supervision (TGS) under section 20 (1) of the DPC Act with effect from 1 April 2010 for GPs and 1 April 2011 onwards for ULBs. This report, therefore, is restricted to audit operations under TGS arrangements with respect to GPs and ULBs.

The Report contains significant results of the audit of the GPs and ULBs in the State.

The issues noticed as a result of test audit during the period 2018-19 and 2019-20, as well as those which came to notice in earlier years, but could not be dealt with in the previous Reports have also been included, wherever necessary.

The audit has been conducted in conformity with auditing standards issued by the C&AG of India.